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CERTIFICATE OF MAILING UNDER 37 C.F.R. §1.8 hereby certify that this correspondence is being deposited with the United States Postal Service as first-class mail, with hereby certify that this correspondence is being deposited with the Child State of the Correspondence is being deposited with the Correspondence is BRINKS on the below date: Date November 1 HOFER November 18, 2005 Name: Anthony P. Curtis, Ph.D. GILSON IN THE UNITED STATES PATENT AND TRADEMARK OFFICE Appln. of: Sumihito Morita et al. &LIONE Examiner: Appln. No.: 09/822,576 **David Donald Davis** Filed: March 30, 2001 Art Unit: 2652 For: Thin-Film Magnetic Head Having Lower Magnetic Pole Layer and Insulator Layer Behind The Lower Magnetic Pole Layer in The Direction of Height of the Pole Layer, and Method For Manufacturing The Thin-Film Magnetic Head 9281/3965 Attorney Docket No: Mail Stop Amendment Commissioner for Patents P. O. Box 1450 TRANSMITTAL Alexandria, VA 22313-1450 Sir: Attached is/are: \boxtimes Response to Restriction/Election Requirements of October 18, 2005 Return Receipt Postcard Ø Fee calculation: \square No additional fee is required. Small Entity. An extension fee in an amount of \$_____ for a _____-month extension of time under 37 C.F.R. § 1.136(a). A petition or processing fee in an amount of \$____ under 37 C.F.R. § 1.17(___ П An additional filing fee has been calculated as shown below: **Small Entity** Not a Small Entity Present Claims Remaining Highest No. Add'l Fee or Rate Add'I Fee Previously Paid For Extra Rate After Amendment Total Minus x \$25= x \$50= Minus x 100= x \$200= Indep. First Presentation of Multiple Dep. Claim +\$180= + \$360= Total Total \$ Fee payment: A check in the amount of \$____ is enclosed. Please charge Deposit Account No. 23-1925 in the amount of \$. A copy of this Transmittal is enclosed for this purpose. Payment by credit card in the amount of \$_____ (Form PTO-2038 is attached). The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

Date /

Anthony P. Curtis, Ph.D. (Reg/No. 46,193)

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Respectfully submitted

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I hereby certify that this correspondence is being deposited with the United States Postal Service, with sufficient postage, as First Class Mail in an envelope addressed to:

Commissioner for Patents P.O. Box 1450 Alexandra, VA 22313-1450 On November 73, 2005 Date of Deposit

Anthony P. Curtis, Reg. No. 46,193

Name of applicant, assignee or Registered Representative

Signature

Date of Signature

Our Case No. 9281-3965 Client Reference No.: N US00064

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Sumihito Morita, et al.)
Serial No.: 09/822,576)
Filing Date: March 30, 2001	Examiner: David Donald Davis
For: Thin-Film Magnetic Head Having Lower Magnetic Pole Layer and Insulator Layer Behind The Lower Magnetic Pole Layer in The Direction of Height of the Pole Layer, and Method For Manufacturing The Thin-Film Magnetic Head) Group Art Unit: 2652)))))

RESPONSE TO RESTRICTION/ELECTION REQUIREMENTS OF OCTOBER 18, 2005

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

This is in Reply to the Patent Office Action, mailed on October 18, 2005, in the above referenced application. Please enter the amendments below and consider the following remarks.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.